



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WINTER WATER UTILITY

Principal Office: VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WINTER WATER UTILITY**Utility Address:** VILLAGE HALL

P.O. BOX 277

WINTER, WI 54896

When was utility organized? 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JEAN SURALSKI**Title:** VILLAGE CLERK-TREASURER**Office Address:**

VILLAGE HALL

P.O. BOX 277

WINTER, WI 54896

Telephone: (715) 266 - 4721**Fax Number:** (715) 266 - 3101**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR. STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MRS. SHIRLEY CARLSON**Title:** PRESIDENT**Office Address:**

VILLAGE HALL

P.O. BOX 277

WINTER, WI 54896

Telephone: (715) 266 - 4721**Fax Number:** (715) 266 - 3101**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/6/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD BURT**Title:** SUPERINTENDENT**Office Address:**VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896**Telephone:** (715) 266 - 4721**Fax Number:** (715) 266 - 3101**E-mail Address:**

Name of utility commission/committee: Village Board, Village of Winter

Names of members of utility commission/committee:

MR RICHARD BILLER, TRUSTEE

MRS SHIRLEY CARLSON, PRESIDENT

MR WALTER SERIO, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	75,712	75,396	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,186	37,241	2
Depreciation Expense (403)	15,016	14,990	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,933	13,217	5
Total Operating Expenses	67,135	65,448	
Net Operating Income	8,577	9,948	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,577	9,948	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	626	582	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	626	582	
Total Income	9,203	10,530	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,203	10,530	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,205	14,132	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	13,205	14,132	
Net Income	(4,002)	(3,602)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(16,924)	(13,322)	19
Balance Transferred from Income (433)	(4,002)	(3,602)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(20,926)	(16,924)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BOND REDEMPTION FUND	330	4
INTEREST ON OPERATING FUNDS	296	5
Total (Acct. 419):	626	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	75,712	0	0	0	75,712	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	75,712	0	0	0	75,712	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	801,192	799,760	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	273,662	258,292	2
Net Utility Plant	527,530	541,468	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	126	126	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	126	126	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,925	1,595	7
Total Other Property and Investments	2,051	1,721	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,913	6,848	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,453	9,520	11
Other Accounts Receivable (143)	1,347	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65	517	14
Materials and Supplies (150)	5,129	9,277	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	32,907	26,162	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	29,638	39,518	20
Total Deferred Debits	29,638	39,518	
Total Assets and Other Debits	592,126	608,869	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	72,175	72,175	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(20,926)	(16,924)	23
Total Proprietary Capital	51,249	55,251	
LONG-TERM DEBT			
Bonds (221)	175,737	190,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	175,737	190,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	977	802	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	977	802	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	364,163	362,816	38
Total Liabilities and Other Credits	592,126	608,869	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	801,192	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	801,192	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	273,662	0	0	0	9
Total Accumulated Provision	273,662	0	0	0	
Net Utility Plant	527,530	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	258,292				258,292	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,016				15,016	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	724				724	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	15,740	0	0	0	15,740	13
Debits during year						14
Book cost of plant retired	370				370	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	370	0	0	0	370	19
Balance End of Year	273,662	0	0	0	273,662	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land Related to Abandoned Well	126			126	2
Total Nonutility Property (121)	126	0	0	126	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	126	0	0	126	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,129	9,277	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	5,129	9,277	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	72,175	1
Changes during year (explain):		
NONE	0	2
Balance end of year	72,175	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	11/15/1996	12/31/2000	6.95%	123,357	1
Mortgage Revenue Bonds	01/01/1998	01/01/2013	6.95%	52,380	2
Total Bonds (Account 221):				175,737	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,933	2
Charged electric department expense	0	3
Charged sewer department expense	199	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	13,132	
Taxes paid during year:		
County, state and local taxes	12,012	6
Social Security taxes	1,029	7
PSC Remainder Assessment	91	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,132	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Mortgage Bonds 11/15/96	0	9,348	9,348	0	1
Water System Mortgage Bonds 1/1/98	0	3,857	3,857	0	2
Subtotal	0	13,205	13,205	0	
Advances from Municipality (223)					
None	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	0	13,205	13,205	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	362,816	0	0	0	0	362,816	1
Add credits during year:							
For Services	1,347					1,347	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	364,163	0	0	0	0	364,163	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,289					191,289	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND AND INTEREST SPECIAL REDEMPTION FUND	1,925	3
Total (Acct. 125):	1,925	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,453	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,453	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM CUSTOMER FOR NEW SERVICE	1,347	11
Total (Acct. 143):	1,347	
Receivables from Municipality (145):		
CUSTOMER BILLINGS PLACED ON MUNICIPALITY'S TAX ROLL	65	12
Total (Acct. 145):	65	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER RENOVATION (AUTHORIZED 4/22/99) SEE FOOTNOTE	29,638	15
Total (Acct. 183):	29,638	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	800,476	0	0	0	800,476	1
Materials and Supplies	7,203	0	0	0	7,203	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	265,977	0	0	0	265,977	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	363,489	0	0	0	363,489	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	178,213	0	0	0	178,213	
Net Operating Income	8,577	0	0	0	8,577	8
Net Operating Income as a percent of						
Average Net Rate Base	4.81%	N/A	N/A	N/A	4.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	72,175	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(18,925)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	53,250	
Net Income		
Net Income	(4,002)	5
Percent Return on Proprietary Capital	-7.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

Simplified Rate Case increase approved and in effect 10/1/01. Anticipate approximately \$2,500 increase in revenues for 2002.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Simplified rate case approved to be effective 10/1/01.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits A/C #183: Water Tower Renovation Project:
Sandblasting and painting completed in 1997 and recorded here per PSC
instructions. Utility has received authorization to write this cost off
over a seven year period. Authorization date was 4/22/99.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 16, 2002

Mrs. Jean Suralski, Village Clerk-Treasurer
Village of Winter Water Utility
P.O. Box 277
Winter, WI 54896-0277

2001 Analytical Review DWCCA-6590-ELE

Dear Mrs. Suralski:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

We noted on Page W-17 that meters are reported tested/replaced less than required by Wis. Adm. Code. We also noticed that for at least 3 years the water loss has been close to the maximum 25% allowed. A note on Page W-10 indicates that the utility superintendent feels the pumping meter should be tested. Given your high water losses, we would encourage you to test your pumping meter and improve customer meter testing. I've also included some guidelines for a sound water loss program recommended for Wisconsin utilities.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosures

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Winter .doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	74,822	1
Total Sales of Water	74,822	
Other Operating Revenues		
Forfeited Discounts (470)	128	2
Other Water Revenues (474)	762	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	890	
Total Operating Revenues	75,712	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,817	5
General Operating Expenses (680-690)	9,369	6
Total Operation and Maintenance Expenses	39,186	
Other Operating Expenses		
Depreciation Expense (403)	15,016	7
Amortization Expense (404)	0	8
Taxes (408)	12,933	9
Total Other Operating Expenses	27,949	
Total Operating Expenses	67,135	
NET OPERATING INCOME	8,577	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	32	295	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	32	295	
Metered Sales to General Customers (461)				
Residential	153	4,219	18,919	4
Commercial	48	3,775	11,933	5
Industrial				6
Total Metered Sales to General Customers (461)	201	7,994	30,852	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		38,802	8
Other Sales to Public Authorities (464)	11	1,611	4,873	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	216	9,637	74,822	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	38,802	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	38,802	
Forfeited Discounts (470):		
Customer late payment charges	128	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	128	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	666	7
Other (specify):		
RECONNECTION FEES	96	8
Total Other Water Revenues (474)	762	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,702	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,154	3
Chemicals (630)	391	4
Supplies and Expenses (640)	1,836	5
Repairs of Water Plant (650)	13,398	6
Transportation Expenses (660)	336	7
Total Plant Operation and Maintenance Expenses	29,817	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,760	8
Office Supplies and Expenses (681)	753	9
Outside Services Employed (682)	2,300	10
Insurance Expense (684)	1,146	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	364	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	9,369	
Total Operation and Maintenance Expenses	39,186	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	12,012	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	199	2
Net property tax equivalent		11,813	
Social Security	DIRECT BASED ON PAYROLL	1,029	3
PSC Remainder Assessment	N/A	91	4
Other (specify): NONE	NONE	0	5
Total tax expense		12,933	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228460				3
County tax rate	mills		4.098287				4
Local tax rate	mills		4.209268				5
School tax rate	mills		12.587301				6
Voc. school tax rate	mills		1.484555				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.607871				10
Less: state credit	mills		1.634385				11
Net tax rate	mills		20.973486				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.209268				14
Combined School Tax Rate	mills		14.071856				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.281124				17
Total Tax Rate	mills		22.607871				18
Ratio of Local and School Tax to Total	dec.		0.808618				19
Total tax net of state credit	mills		20.973486				20
Net Local and School Tax Rate	mills		16.959531				21
Utility Plant, Jan. 1	\$	799,760	799,760				22
Materials & Supplies	\$	9,277	9,277				23
Subtotal	\$	809,037	809,037				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	809,037	809,037				26
Assessment Ratio	dec.		0.875421				27
Assessed Value	\$	708,248	708,248				28
Net Local & School Rate	mills		16.959531				29
Tax Equiv. Computed for Current Year	\$	12,012	12,012				30
Tax Equivalent per 1994 PSC Report	\$	18,045					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	12,012					32
Tax equiv. for current year (see note 6)	\$	12,012					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,287		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	54,222		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	67,509	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	29,564		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,102		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,022		20
Total Pumping Plant	52,688	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,973		23
Total Water Treatment Plant	3,973	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,287	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			54,222	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	67,509	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			29,564	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			16,102	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,022	20
Total Pumping Plant	0	0	52,688	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,973	23
Total Water Treatment Plant	0	0	3,973	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	234,339		26
Transmission and Distribution Mains (343)	310,672		27
Fire Mains (344)	0		28
Services (345)	54,443	1,347	29
Meters (346)	26,765	455	30
Hydrants (348)	36,995		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	663,414	1,802	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,104		36
Transportation Equipment (373)	6,987		37
Other General Equipment (379)	1,085		38
Other Tangible Property (390)	0		39
Total General Plant	12,176	0	
Total utility plant in service directly assignable	799,760	1,802	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	799,760	1,802	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			234,339 26
Transmission and Distribution Mains (343)			310,672 27
Fire Mains (344)			0 28
Services (345)			55,790 29
Meters (346)	370		26,850 30
Hydrants (348)			36,995 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	370	0	664,846
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,104 36
Transportation Equipment (373)			6,987 37
Other General Equipment (379)			1,085 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,176
Total utility plant in service directly assignable	370	0	801,192
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	370	0	801,192

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,286	1,286	1
February			1,100	1,100	2
March			1,108	1,108	3
April			1,195	1,195	4
May			1,278	1,278	5
June			1,373	1,373	6
July			1,230	1,230	7
August			1,285	1,285	8
September			1,225	1,225	9
October			1,282	1,282	10
November			1,052	1,052	11
December			1,026	1,026	12
Total annual pumpage	0	0	14,440	14,440	
Less: Water sold				9,637	13
Volume pumped but not sold				4,803	14
Volume sold as a percent of volume pumped				67%	15
Volume used for water production, water quality and system maintenance				904	16
Volume related to equipment/system malfunction				300	17
Non-utility volume NOT included in water sales				100	18
Total volume not sold but accounted for				1,304	19
Volume pumped but unaccounted for				3,499	20
Percent of water lost				24%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Loss is consistent with past two years. Percent of volume sold did improve to 72 % in the fourth quarter. Utility superintendent feels that the pumping meter should be tested. Utility will continue to search for leaks and repair when found.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				99	23
Date of maximum: 5/27/2001					24
Cause of maximum:					25
Memorial Day Holiday and low pumpage the previous two days and strret cleaning for holiday..					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 10/24/2001					27
Total KWH used for pumping for the year				49,376	28
If water is purchased: Vendor Name: None					29
Point of Delivery: Not Applicable					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
STANDBY-BUILDING-1964	#2	86	8	50,000	Yes	1
ACTIVE-BALLPARK-1976	#3	95	10	122,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	STANDBY BUILDING	BALLPARK		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	RED JACKET	JOHNSON		5
Year Installed	1964	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	160	250		8
Pump Motor or Standby Engine Mfr	RED JACKET	JOHNSON		10
Year Installed	1975	1993		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	UNIVERSAL			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1976			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	152			10
Total capacity in gallons (actual)	200,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	250.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	150	0	0	0	150
P	D	6.000	19,793	0	0	0	19,793
P	D	8.000	3,880	0	0	0	3,880
P	D	12.000	234	0	0	0	234
Total Within Municipality			24,057	0	0	0	24,057
Total Utility			24,057	0	0	0	24,057

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	32	0	0	0	32		1
M	0.750	123	0	0	0	123		2
M	1.000	15	1	0	0	16		3
P	1.000	14	0	0	0	14		4
P	1.500	1	0	0	0	1		5
M	1.500	1	0	0	0	1		6
P	2.000	2	0	0	0	2		7
P	3.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
Total Utility		190	1	0	0	191	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	224	6	4	(2)	224	10	1
1.000	12	0	3	3	12	0	2
1.500	2	0	0	(1)	1	0	3
2.000	2	0	0	0	2	0	4
3.000	1	0	0	0	1	0	5
Total:	241	6	7	0	240	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	159	45	0	6	0	14	224	1
1.000	0	4	0	4	0	4	12	2
1.500	0	1	0	0	0	0	1	3
2.000	0	2	0	0	0	0	2	4
3.000	0	0	0	1	0	0	1	5
Total:	159	52	0	11	0	18	240	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	45				45	2
Total Fire Hydrants	45	0	0	0	45	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	45
Number of distribution system valves end of year:	25
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

AUTHORIZATION OF LOWER TAX EQUIVALENT: On June 10, 1999, the Village of Winter Board authorized a tax equivalent lower than the 1994 PSC report. This was decided by action at its Board Meeting. The Village decided that the tax equivalent is to be set at that amount as determined by using current tax rates and based on the actual calculation as prescribed by the PSC.

Water Services (Page W-16)

The service that was installed in 2001 was financed by the property owner based on actual cost.

Meters (Page W-17)

A review of billing records for the utility revealed that meters previously reported as 1.5" and 3/4" were actually 1". Property records have been adjusted accordingly and now correspond to actual billings.
